

ARKANSAS FORESTRY COMMISSION
PAYROLL/BENEFITS POLICY & PROCEDURES
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Regular Employee Payroll Reporting

Required forms: A75.100, A75.200, A160.100, A160.200, P200, P300

1. Timesheets, A75.100 – A75.200
 - a. Timekeepers must enter non-exempt employees time (A75.100) in AASIS (Arkansas Administrative Statewide Information System) weekly
 - b. Time supervisors must process AASIS approvals weekly
 - c. Timekeepers must enter exempt employees time (A75.200) *leave taken* and *worked* holidays in AASIS and time supervisors must approve
 - d. Bi-weekly payroll processing deadline is 10:00 a.m. on processing date (see payroll processing dates Bi-Weekly Schedule of Pay Period/Fiscal Year distributed each fiscal year).
 - e. Notify AFC HR Office by telephone *on payroll processing date* when all time entered and approved so AFC HR Office can complete remainder of AASIS payroll processes required to generate pay.
 - f. Enter timesheets in AFC Time/Leave Program to meet monthly submission to AFC HR Office (5th of the month following end of previous month).
 - g. Retain original timesheets in assigned AFC Unit (current year plus three previous years)

Extra Help Payroll Reporting

2. Timesheets, A75.100
 - a. Timekeepers must enter in AASIS weekly
 - b. Time supervisors must process AASIS approvals weekly
 - c. Bi-weekly payroll processing deadline is 10:00 a.m. on processing date (see payroll processing dates Bi-Weekly Schedule of Pay Period/Fiscal Year distributed each fiscal year).
 - d. Notify AFC HR Office by telephone *on payroll processing date* when all time entered and approved and report **total hours extra help employee(s) worked in the pay period.**
 - e. Retain original timesheets in assigned AFC Unit (current year plus three previous years)

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3. AFC employees are paid bi-weekly. An employee's first pay check will be for pay beginning day one – no pay is held back. Paychecks are disbursed by the Arkansas Administrative Statewide Information System (AASIS) to AFC employees through direct deposit or by check. All employee timesheets must meet AASIS deadlines to result in pay.

Time/Leave Balances

4. Timekeepers must balance all leave balances monthly with AASIS.

Employee Changes

5. Employee changes to payroll deductions must have proper documentation/forms submitted to AFC HR Office. Examples are:
 - a. Federal/State withholding
 - b. name change
 - c. miscellaneous deduction changes (credit union, ASEA, SEBCO, supplemental insurance coverage)

Court-Ordered Wage Levy

6. Garnishments, tax levies, child support, and bankruptcy are court-ordered payroll deductions and are processed as set-out by law. These Orders should be served on the AFC HR Administrator. If a supervisor receives an Order, send to the AFC HR Administrator immediately to prevent legal action. Orders have specific time limits that must be met.

Direct Deposit – Payroll Check

7. All employees may have their payroll check direct deposited to their banking institution. Effective 8/12/05, as a condition of employment, see P300. All new employees must accept payment of salaries by direct deposit. Use Form P200 to enroll, or change enrollment. Attach documentation set-out on the P200 form.

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BENEFITS:

Career Service Recognition Payments

8. AFC employees shall become eligible for annual career service recognition payments upon completion of ten (10) or more years of state service in classified or non-classified regular full-time position as set out in Arkansas Code Annotated § 21-5-106.

Years of Service Annual Payments:

- 10 through 14 years of state service \$600
 - 15 through 19 years of state service \$700
 - 20 through 24 years of state service \$800
 - 25 or more years of state service \$900
9. Employees are eligible to receive career service recognition payments during the pay period in which their career service credit date occurs; if funds are available as determined by the Arkansas Department of Finance and Administration.

Employee Insurance

10. Group health and life insurance is available to full-time employees through Arkansas Department of Finance and Administration (DFA – EBD) Employee Benefits Division.

The options are an indemnity plan or managed care plan. Information is mailed to each new employee with instructions to contact AFC HR Office for a detailed explanation. Time eligibility deadlines apply.

Employee Benefit Division (state employees insurance) forms, family status changes, *et cetera*, **must be submitted directly to EBD.**

Enrollment in the insurance program is voluntary. Eligibility for coverage starts the first day of the month following date of application. If an employee does not elect to enroll in the insurance program during the first 30 days of continuous employment, they must wait until the next enrollment period to apply (usually October of each year). If an employee does not take insurance, they must complete a waiver form.

Premiums are paid through payroll deduction. If on leave without pay for ten or more consecutive days, the employee must pay their portion and the matching portion of the insurance premium.

DFA-EBD periodically sets the cost of insurance premiums.

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Contact Little Rock AFC HR Office for current insurance enrollment/change/waiver forms.

Arkansas Cafeteria Plan (ARCAP)

11. ARCAP is an Internal Revenue Service Section 125 qualified cafeteria plan. ARCAP has two separate options, premium conversion and spending accounts. ARCAP allows for pre-tax payment of health and life insurance premiums and for pre-tax contributions to medical and dependent care spending accounts.

Supplemental Insurance

12. Supplemental insurance is also available to full-time employees such as cancer care, intensive care, disability, life, vision, dental, *et cetera*.

Unemployment Insurance

13. Unemployment insurance covers AFC employees. It helps individuals who are unemployed through no fault of their own. If employment with the AFC is terminated through no fault of employee, the employee may contact a local Employment Security Division office for information on how to apply for unemployment benefits.

Charitable Contributions

14. Employees may contribute to United Way through payroll deduction.

Credit Unions

15. A number of credit unions are available for participation. Membership is restricted to employees. Deposits and/or payments are made through payroll deductions.

Arkansas State Employees Association (ASEA)

16. ASEA is an independent, non-profit corporation of state employees whose purpose is improvement of state government. State and chapter officers are elected by the membership and serve without pay.

ASEA is politically active in supporting legislation that will benefit State employees. Examples are better pay plans, better health and life insurance plans, and other fringe benefits. Other benefits offered to members is a Benevolent Fund, ASEA Newsletter, ALERT Publication, a VanPool program, dental HMO program, and supplemental insurances, including vehicle insurance, all which may be paid through payroll

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deduction. Dues are \$2.00 per pay period through payroll deduction to join ASEA. Contact ASEA @ 501-378-0187 or 1-800-950-8139 for enrollment forms.

Deferred Compensation

17. Deferred Compensation is a tax deferred investment program for Arkansas state employees. It allows employees, on a voluntary basis, to authorize a portion of their salary be withheld and invested. Neither the amount withheld nor the earnings on investments are subject to current state or federal income taxes. Taxes are due when the deferred income plus earnings are paid. Each year a percentage of income received from the AFC may be deferred. Please contact the benefits representative, Assistant HR Manager, in AFC HR for the maximums.

Arkansas Public Employees Retirement System (APERS)

18. AFC regular employees are members of APERS. The AFC matches the required percentage of gross earnings and deposits the amount with APERS. Anyone hired after January 1, 1978 is covered under a non-contributory plan. Effective July 1, 2005 new employees must contribute 5% of their gross earnings towards retirement, and employees hired between July 1, 1978 and July 1, 2005 have a six-month election period to change from non-contributory to the 5% contributory rate.

In addition to purchasing service credit for active military service, effective August 2005, employees may purchase one year of service credit for each five years of compensated service in the Arkansas National Guard or Armed Forces Reserve.

Effective July 1, 2005, vested members of APERS may purchase up to five years of out-of-state governmental service provided that such service does not entitle member to a vested deferred benefit in another retirement system.

An employee must work for State government five years to become vested in APERS. At retirement age, or with an option of 28 years or 30 years service in State government, regardless of age, employees are eligible to draw retirement benefits. There is a deferred retirement option plan (DROP) with 28 and 30 years of service. There is also a disability option. Employees must contact an APERS Counselor to apply for retirement.

For details on any item in paragraph 20, please refer to the APERS Handbook for Members or contact:

Arkansas Public Employees Retirement System
One Union Plaza/124 West Capitol
Little Rock, AR 72201-1015
501/682-7800 or
Toll free 800/682-7377

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www.apers.org

Public Employee Death Benefits

Optional Form A160.100 (see § 21-8-708(3) (B) (b) on page 12)

19. Arkansas Forestry Commission employees are covered under specific provisions of Title 21 of the Arkansas Code Annotated. Those codes are:

A.C.A. § 21-5-701. Definitions

As used in this subchapter:

(1) "Child" or "children" means any natural child, adopted child, or stepchild who is eligible under § 21-5-707;

(2) "Covered public employee" means police officer, firefighter, state highway employee, state correction employee, Department of Community Correction employee, qualified emergency services worker, wildlife enforcement officer, emergency medical technician, **State Forestry Commission employee**, commissioned law enforcement personnel, or emergency response personnel of the State Parks Division of the Department of Parks and Tourism;

(3) "Department of Community Correction employee" means any employee of the Department of Community Correction who becomes subject to injury through contact with parolees, probationers, or center residents;

(4) "Emergency medical technician" means emergency medical technicians as defined in § 20-13-202;

(5) "Firefighter" means any member of a fire department or fire fighting unit of any city of the first class or second class, or any town, or any unincorporated rural area of this state, who actively engages in the fighting of fires on either a regular or voluntary basis, or any instructor of the Arkansas Fire Training Academy, or any member of the fire fighting organization of the Camp Robinson Military Reservation or of Fort Chaffee;

(6) "Police officer" means:

(A) Any law enforcement officer engaged in official duty who is a member of any regular or auxiliary police force on a full-time or part-time basis, the Department of Arkansas State Police, or any member of the law enforcement organization of the Camp Robinson Military Reservation or of Fort Chaffee;

(B) A sheriff or deputy sheriff of any county who is engaged in official duty; or

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(C) Any constable or night marshal of any town of this state engaged in official duty;

(7) "Qualified emergency services worker" means state, local, volunteer, and other emergency services workers as defined in § 12-75-103;

(8) "State correction employee" means any employee of the Department of Correction or the Department of Correction School District who becomes subject to injury through contact with inmates or parolees of the Department of Correction;

(9) "State highway employee" means any employee of the Arkansas State Highway and Transportation Department who actively engages in highway maintenance, construction, or traffic operations on the roadways and bridges of the state highway system while the roadways and bridges are open for use by the traveling public; and

(10) "Wildlife enforcement officer" means any employee of the Arkansas State Game and Fish Commission who actively engages, on a full-time or part-time basis, in the enforcement of the boating safety laws and regulations enacted for the protection of game, fish, furbearing animals, and other wildlife of the State of Arkansas.

A.C.A. § 21-5-702. Jurisdiction of Arkansas State Claims Commission.

(a) The Arkansas State Claims Commission is vested with exclusive jurisdiction of, or authority with respect to, all claims filed against the state under this subchapter.

(b) The commission shall make a determination as to whether a death or total and permanent disability was or was not in the official line of duty.

A.C.A. § 21-5-703. Procedures for filing claims.

(a) All claimants shall be subject to the same rules and regulations as are provided by the law governing procedure before the Arkansas State Claims Commission.

(b) All claims asserted under this subchapter shall be filed within five (5) years of the following:

(1) The date of the covered public employee's death;

(2) The date of the incident causing the covered public employee's total and permanent disability; or

(3) The date the covered public employee permanently leaves the employment position covered by this subchapter.

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(c) Unless § 6-82-504(e) is applicable, the commission shall award any scholarship benefit provided by the provisions of § 6-82-501 et seq. at the same time any death benefit or total and permanent disability benefit is awarded under this subchapter

A.C.A. § 21-5-704. Payment of claim to covered public employees, their designated beneficiaries, or their survivors -- Funds.

(a) (1) (A) The state shall pay to the designated beneficiary or, if there is no designated beneficiary, then to the surviving spouse or surviving children under the age of twenty-two (22) or, if there is no surviving spouse or surviving children under the age of twenty-two (22), then to the surviving children twenty-two (22) years of age or older or to the surviving parents of any covered public employee who is killed in the official line of duty, the sum of fifty thousand dollars (\$50,000).

(B) In addition thereto, the municipality that employed the police officer or firefighter shall, upon certification of the amount by the police or fire department, pay to the designated beneficiary or, if there is no designated beneficiary, then to the surviving spouse or surviving children under the age of twenty-two (22) or, if there is no surviving spouse or surviving children under the age of twenty-two (22), then to the surviving children twenty-two (22) years of age or older or to the surviving parents of the deceased police officer or firefighter an allowance for all sick leave, vacation, or other leave time accumulated to the credit of the police officer or firefighter at the time of his or her death.

(2) (A) In the event a covered public employee shall suffer an injury while engaged in the performance of official duties resulting in his or her total and permanent disability, the disabled covered public employee shall be entitled to the sum of ten thousand dollars (\$10,000) from the State of Arkansas upon establishing proof of the total and permanent disability.

(B) Proof of total and permanent disability shall be established by offering evidence that the covered public employee was unable to work in the employment position covered by this subchapter for a period of more than one (1) year or that the covered public employee received a disability rating in excess of twenty-five percent (25%) from the Workers' Compensation Commission.

(b) (1) All allowances as provided for in this section for the designated beneficiary, surviving spouse, surviving children, or surviving parents of covered public employees killed while performing official duties, or allowances provided covered public employees who are totally and permanently disabled while performing official duties, shall be paid totally from state funds appropriated there for.

(2) (A) Except as provided in subdivision (b)(2)(B) of this section, the funds shall not be reimbursed by transfer or charging the funds against any state funds allocated for turnback to cities or counties or distributed to the State Highway and Transportation

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Department Fund or distributed to any Department of Correction fund account or any other state department agency fund account other than the Arkansas State Claims Commission fund accounts and the Miscellaneous Revolving Fund Account or state funds levied for firefighters, police officers, employees of the Arkansas State Highway and Transportation Department, and employees of the Department of Correction for pension purposes.

(B) (i) Twenty-five thousand dollars (\$25,000) of the fifty thousand dollars (\$50,000) provided in subdivision (b)(2)(A) of this section shall be paid by the appropriate state department agency fund account.

(ii) The appropriate state department agency shall transfer the necessary funds to the Arkansas State Claims Commission fund accounts for payment.

(c) It is the intent of this subchapter that twenty-five thousand dollars (\$25,000) of the total obligation of providing the benefits provided by this subchapter, even though the funds are to be administered by the Arkansas State Claims Commission, are to be defrayed from state funds and are not to be charged against, or recovered against, any turnback moneys due the cities or counties of this state or allocated to the state highway system of this state or to the Department of Correction or any other state department agency fund account other than the Arkansas State Claims Commission fund accounts and the Miscellaneous Revolving Fund Account.

A.C.A. § 21-5-705. Payment of claim to designated beneficiaries or survivors of certain specified public employees killed in the line of duty -- Funds.

(a) The state shall pay the additional sum of one hundred fifty thousand dollars (\$150,000) to the designated beneficiary, surviving spouse, or surviving children under the age of twenty-two (22) of any:

(1) Police officer, wildlife enforcement officer of the Arkansas State Game and Fish Commission, commissioned law enforcement officer or emergency response employee of the State Parks Division of the Department of Parks and Tourism, Department of Community Correction employee, or employee of the Department of Correction whose death occurred:

(A) After January 1, 2003; and

(B) Either:

(i) In the official line of duty as the result of a criminal or negligent action of another person or persons or as the result of the engagement in exceptionally hazardous duty; or

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(ii) In the line of duty while the officer or employee was performing emergency medical activities; and

(2) Firefighter, emergency medical technician, or employee of the Arkansas Forestry Commission killed after July 1, 1987, while responding to, engaging in, or returning from a fire, a rescue incident, a hazardous material or bomb incident, an emergency medical activity, or simulated training thereof.

(b) In addition to the benefits provided for in subsection (a) of this section, the state shall pay the additional sum of twenty-five thousand dollars (\$25,000) to the designated beneficiary, surviving spouse, or surviving children under the age of twenty-two (22) of any police officer, wildlife enforcement officer of the Arkansas State Game and Fish Commission, commissioned law enforcement officer of the State Parks Division of the Department of Parks and Tourism, Department of Community Correction employee, or employee of the Department of Correction:

(1) Who was wearing a bulletproof vest approved by the Director of the Department of Arkansas State Police; and

(2) Whose death occurred:

(A) After July 1, 1989; and

(B) In the official line of duty as the result of a criminal action of another person or persons.

(c) (1) Except as provided in subdivision (c)(2) of this section, the benefits shall be paid totally from state funds appropriated for these benefits. The funds shall not be reimbursed by a transfer or charging the funds against any state funds allocated for turnback to cities or counties or distributed to any other state department agency fund account other than the Arkansas State Claims Commission fund accounts and the Miscellaneous Revolving Fund Account.

(2) (A) Seventy-five thousand dollars (\$75,000) of the one hundred fifty thousand dollars (\$150,000) provided in subdivision (c)(1) of this section shall be paid by the appropriate state department agency fund account.

(B) The appropriate state department agency shall transfer the necessary funds to the Arkansas State Claims Commission fund accounts for payment.

(d) The additional benefits provided in this section shall be paid to the designated beneficiary, surviving spouse, surviving children, or surviving parents in three (3) equal annual payments, the first of which shall be paid in July of the next fiscal year after the date of the original order of the Arkansas State Claims Commission establishing

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entitlement to additional payments and annually thereafter.

(e) Determination of eligibility for the additional payments provided in this section shall be made by the Arkansas State Claims Commission in accordance with Arkansas State Claims Commission rules and procedures.

A.C.A. § 21-5-706. Funds for payment of claims generally.

(a) All claims allowed under the provisions of this subchapter shall be paid upon award thereof by the Arkansas State Claims Commission from funds appropriated there for.

(b) The commission may impose reasonable requirements for protecting funds paid under this subchapter to children under the age of eighteen (18), including, but not limited to, a guardianship of the estate.

A.C.A. § 21-5-707. Children.

(a) Unless designated as the beneficiary of a covered public employee under § 21-5-708, in order for a natural child to be eligible to receive benefits under this subchapter:

(1) The natural child must have been born prior to the date of the covered public employee's death or total and permanent disability; or

(2) The covered public employee or the covered public employee's spouse must have been pregnant with the natural child at the time of the covered public employee's death or total and permanent disability.

(b) Unless designated as the beneficiary of a covered public employee under § 21-5-708, in order for an adopted child to be eligible to receive benefits under this subchapter:

(1) The adopted child must have been adopted prior to the date of the covered public employee's death or total and permanent disability; or

(2) The adopted child's adoption process must have begun prior to the date of the covered public employee's death or total and permanent disability.

(c) Unless designated as the beneficiary of a covered public employee under § 21-5-708, in order for a stepchild under nineteen (19) years of age to be eligible to receive benefits under this subchapter:

(1) The stepchild must have been listed as a dependent on the covered public employee's federal and state income tax returns for each of the five (5) income years immediately prior to the date of the covered public employee's death or total and permanent disability; and

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(2) The stepchild must have received more than one-half (1/2) of his or her financial support from the covered public employee in each of the five (5) income years immediately prior to the date of the covered public employee's death or total and permanent disability.

(d) Unless designated as the beneficiary of a covered public employee under § 21-5-708, in order for a stepchild nineteen (19) years of age or older to be eligible to receive benefits under this subchapter:

(1) The stepchild must have been listed as a dependent on the covered public employee's federal and state income tax returns in each of the five (5) previous income years; and

(2) The stepchild must have received more than one-half (1/2) of his or her financial support from the covered public employee in each of the five (5) previous income years.

§ 21-5-708. Designated beneficiary.

(a) (1) A covered public employee may designate a beneficiary on a form provided by his or her employer. See AFC Form A160.100

(2) The form to designate a beneficiary shall be completed by the covered public employee, notarized, and submitted to his or her employer to be kept in the covered public employee's personnel file.

(3) (A) If a covered public employee designates a beneficiary, he or she shall review and resubmit the designation form annually.

(B) Upon a change of beneficiary, the employer shall notify the previous beneficiary within thirty (30) days after the change of beneficiary occurred.

(b) If the covered public employee does not designate a beneficiary, the benefits shall be paid to the surviving spouse or surviving children under the age of twenty-two (22) or, if there is no surviving spouse or surviving children under the age of twenty-two (22), then to the surviving children twenty-two (22) years of age or older or to the surviving parents.

U.S. Department of Justice Public Safety Officer's Benefits (PSOB) Program

Required form: A160.200

20. The U.S. Department of Justice provides disability, death, and education benefits to survivors of fallen law enforcement officers, firefighters, and other first responders, and disability benefits to officers catastrophically injured in the line of duty.

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Employees in these jobs should complete Form A160.200, have it witnessed by a non-family member and submit original to Little Rock Human Resources.

For more information visit http://www.ojp.usdoj.gov/BJA/grant/psob/psob_main.html

Payroll Deduction

21. The State of Arkansas authorizes several types of withholding deductions from employee pay. These include:

Medical and life insurance.....	optional
ARCAP.....	optional
Supplemental insurance.....	optional
Vision care insurance.....	optional
Credit union.....	optional
A.S.E.A.....	optional
Arkansas Public Employees Retirement System.....	mandatory
Deferred Compensation Plan.....	optional
Charitable Contributions.....	optional
Federal withholding tax.....	mandatory
State withholding tax.....	mandatory
Social Security (FICA).....	mandatory
Garnishments (when properly filed).....	mandatory

Contact the AFC HR Office with questions on any payroll or benefit processing procedures.

This AFC Payroll/Benefit Policy § 160 supersedes all earlier AFC § 160 policies and memoranda, which are hereby repealed.